

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

West Lafayette Com School Corp (7875)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$117	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$3,286,162	\$3,448,196	\$3,360,576	\$3,979,059	21%	15%	18%
	11200 Regular Programs; Middle/Junior High	\$852,474	\$1,077,802	\$1,016,855	\$1,215,747	43%	13%	20%
	11300 Regular Programs; High School	\$2,032,211	\$2,515,554	\$2,517,867	\$3,064,156	51%	22%	22%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$79,210	\$0	\$0	n/a	-100%	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$129,104	\$404,107	\$426,231	\$524,664	306%	30%	23%
	12510 Culturally Different; Communication Disorders	\$0	\$54	\$0	\$0	n/a	-100%	n/a
	12520 Culturally Different; Compensatory	\$10,438	\$198	\$645	\$1,500	-86%	> 500%	133%
	12900 Other Special Programs	\$6,881	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$9,964	\$7,939	\$21,441	\$12,674	27%	60%	-41%
	14200 Summer School Programs; Middle/Junior High School	\$3,681	\$9,557	\$1,034	\$4,083	11%	-57%	295%
	14300 Summer School Programs; High School	\$47,918	\$18,566	\$5,742	\$21,997	-54%	18%	283%
	15100 Enrichment Programs; Non-Credit	\$0	\$6,037	\$0	\$0	n/a	-100%	n/a
	16100 Remediation Testing	\$12,239	\$53,472	\$73,227	\$64,138	424%	20%	-12%
	16200 Preventive Remediation	\$8,437	\$0	\$0	\$0	-100%	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$6,436	\$20,917	\$53,053	\$69,389	> 500%	232%	31%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$13,770	\$15,399	\$20,272	\$20,041	46%	30%	-1%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$959,492	\$392,248	\$601,865	\$362,272	-62%	-8%	-40%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$2,600	\$130,043	n/a	n/a	> 500%
	22220 Library/Media Services; School Library	\$288,253	\$192,193	\$231,539	\$306,481	6%	59%	32%
	22230 Library/Media Services; Audiovisual	\$6,379	\$18,830	\$27,056	\$15,281	140%	-19%	-44%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$45,188	n/a	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$3	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$631,893	\$730,323	\$697,666	\$825,953	31%	13%	18%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$186,289	\$242,177	\$134,723	\$147,256	-21%	-39%	9%
	26497 2007 Account Code - Teachers Retirement Fund	\$262,848	\$374,647	\$401,953	\$222,987	-15%	-40%	-45%
Student Academic Achievement Total		\$8,754,871	\$9,607,426	\$9,594,345	\$11,033,027	26%	15%	15%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$19,450	\$600	\$600	\$600	-97%	0%	0%
	21220 Guidance Services; Counseling Services	\$360,462	\$287,900	\$321,199	\$355,102	-1%	23%	11%
	21240 Guidance Services; Information Services	\$738	\$0	\$419	\$773	5%	n/a	85%
	21320 Health Services; Medical Services	\$1,191	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$95,004	\$89,493	\$92,226	\$112,668	19%	26%	22%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$11,277	\$4,625	\$6,831	n/a	-39%	48%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$63,414	\$111,328	\$82,803	\$79,904	26%	-28%	-4%
	22130 Improvement of Instruction; Instructional Staff Training	\$43,564	\$45,713	\$69,223	\$45,072	3%	-1%	-35%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,800	\$0	\$672	\$0	-100%	n/a	-100%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$156,356	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$9,617	\$18,495	\$16,323	\$8,823	-8%	-52%	-46%
	23120 Board of Education; Service Area Assistants	\$26,125	\$103,368	\$105,987	\$23,692	-9%	-77%	-78%
	23210 Executive Administration; Office of The Superintendent	\$159,980	\$78,277	\$95,702	\$223,154	39%	185%	133%
	23290 Executive Administration; Other Executive Administration Services	\$3,241	\$2,167	\$4,679	\$1,192	-63%	-45%	-75%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$39	\$0	n/a	n/a	-100%
	25750 Personnel Services; Health Services	\$348	\$90	\$45	\$0	-100%	-100%	-100%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$208,562	\$180,563	\$88,177	n/a	-58%	-51%
Student Instructional Support Total		\$784,934	\$957,270	\$975,106	\$1,102,345	40%	15%	13%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$39,619	\$74,979	\$78,190	\$79,512	101%	6%	2%
	25110 Fiscal Services; Office of The Business Manager	\$81,994	\$198,061	\$261,061	\$201,546	146%	2%	-23%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$500	\$0	\$0	n/a	-100%	n/a
	25160 Fiscal Services; Financial Accounting	\$92,937	\$4,623	\$2,612	\$1,048	-99%	-77%	-60%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$9,978	\$136	\$10,255	n/a	3%	> 500%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$17,547	\$19,446	\$20,000	n/a	14%	3%
	25400 Planning, Research, Development and Evaluation	\$2,075	\$8,386	\$15,635	\$18,400	> 500%	119%	18%

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	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$8,054	\$0	\$0	\$0	-100%	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$67,851	\$17,472	\$127	\$155	-100%	-99%	22%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,049,853	\$1,401,244	\$1,253,833	\$1,006,439	-4%	-28%	-20%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$155,450	\$85,833	\$23,173	\$13,211	-92%	-85%	-43%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$243,139	\$684,394	\$855,866	\$1,016,748	318%	49%	19%
	26499 2007 Account Code - Other	\$0	\$79,465	\$82,700	\$61,618	n/a	-22%	-25%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,575	\$6,072	\$8,839	\$10,884	44%	79%	23%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$31,294	\$33,641	\$38,262	n/a	22%	14%
	26700 Operation and Maintenance of Plant Services; Insurance	\$127,449	\$106,933	\$183,503	\$149,478	17%	40%	-19%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$421	n/a	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$16,007	\$15,509	-\$7,108	\$2,809	-82%	-82%	n/a
	27100 Student Transportation; Vehicle Operation	\$112,624	\$137,563	\$136,784	\$178,717	59%	30%	31%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$43,700	\$14,395	\$3,316	\$30,138	-31%	109%	> 500%
	27400 Student Transportation; Purchase of School Buses	\$134,218	\$118,100	\$27,600	\$29,200	-78%	-75%	6%
	27500 Student Transportation; Insurance on Buses	\$7,969	\$11,922	\$29,016	\$8,335	5%	-30%	-71%
	27700 Student Transportation; Contracted Transportation Services	\$71,576	\$249,021	\$342,691	\$272,696	281%	10%	-20%
	27900 Student Transportation; Other Student Transportation Services	\$12,988	\$54,626	\$70,138	\$10,840	-17%	-80%	-85%
	27910 Student Transportation; Bus Driver Training	\$140	\$0	\$254	\$0	-100%	n/a	-100%
	31100 Food Services Operations; Service Area Direction	\$37,700	\$45,640	\$36,248	\$36,671	-3%	-20%	1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$95,782	\$148,502	\$170,778	\$216,685	126%	46%	27%
	31400 Food Services Operations; Food Purchases	\$144,267	\$132,426	\$180,699	\$229,982	59%	74%	27%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$0	\$71	\$86	n/a	n/a	22%
	31900 Other Food Services	\$4,078	\$28,217	\$36,895	\$61,929	> 500%	119%	68%
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$2,040	n/a	n/a	n/a
	33400 Athletic Coaches	\$140,530	\$271,867	\$250,758	\$280,709	100%	3%	12%
	33990 Other Community Services; Other	\$212	\$3,304	\$3,622	\$150	-29%	-95%	-96%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$9,240	\$0	\$0	\$16,000	73%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$75,808	\$109,709	\$120,399	n/a	59%	10%
Overhead and Operational Total		\$2,707,028	\$4,033,680	\$4,210,231	\$4,125,362	52%	2%	-2%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$4,885,288	\$136,319	\$0	\$0	-100%	-100%	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$30,510	\$45,878	\$195,725	n/a	> 500%	327%
	43000 Facilities Acquisition and Construction; Professional Services	\$6,739	\$103,695	\$50,654	\$187,207	> 500%	81%	270%
	45100 Building Acquisition, Construction and Improvements	\$0	\$1,585,531	\$1,336,475	\$437,574	n/a	-72%	-67%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$19,571	\$111,208	\$119,477	n/a	> 500%	7%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$95	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$429,827	\$735,053	\$446,719	\$646,435	50%	-12%	45%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$78,893	\$107,824	\$11,047	n/a	-86%	-90%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$88,400	\$88,278	\$88,400	n/a	0%	0%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,817,500	\$2,888,500	\$2,888,000	\$2,886,500	2%	0%	0%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,500	\$1,500	\$1,500	n/a	0%	0%
Nonoperational Total		\$8,139,449	\$5,667,972	\$5,076,536	\$4,573,865	-44%	-19%	-10%
prorated								
	26491 2007 Account Code - PERF	\$129,942	\$111,999	\$84,316	\$33,036	-75%	-71%	-61%
	26492 2007 Account Code - Social Security	\$676,498	\$731,017	\$696,713	\$352,399	-48%	-52%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$17,705	\$0	\$0	\$0	-100%	n/a	n/a
	26494 2007 Account Code - Group Insurance	\$440,030	\$1,017,588	\$1,156,770	\$572,853	30%	-44%	-50%
	26496 2007 Account Code - Unemployment Compensation	\$99	\$4,940	\$12,541	\$1,320	> 500%	-73%	-89%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$198,322	\$317,963	\$86,677	n/a	-56%	-73%
prorated Total		\$1,264,274	\$2,063,866	\$2,268,304	\$1,046,284	-17%	-49%	-54%

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Biannual Financial Report Data**

West Lafayette Com School Corp (7875)

1006 Category

Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
Student Academic Achievement	\$9,732,528	\$11,387,939	\$11,605,572	\$11,950,597	23%	5%	3%	45.0%	51.0%	52.5%	54.6%
Student Instructional Support	\$875,863	\$1,077,117	\$1,130,053	\$1,183,477	35%	10%	5%	4.0%	4.8%	5.1%	5.4%
Overhead and Operational	\$2,902,716	\$4,197,187	\$4,312,361	\$4,172,943	44%	-1%	-3%	13.4%	18.8%	19.5%	19.1%
Nonoperational	\$8,139,449	\$5,667,972	\$5,076,536	\$4,573,865	-44%	-19%	-10%	37.6%	25.4%	22.9%	20.9%
Grand Total	\$21,650,556	\$22,330,214	\$22,124,522	\$21,880,883	1%	-2%	-1%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	49.0%	55.8%	57.6%	60.0%